LAMPIRAN I

DAFTAR SAMPEL PENELITIAN

Daftar Sampel Perusahaan Sektor *Property*, *Real Estate*, dan *Building Construction* di Bursa Efek Indonesia 2008-2010

No.	Kode Perusahaan	Name Perusahaan
1	ASRI	PT Alam Sutera Realty Tbk
2	BSDE	PT Bumi Serpong Damai Tbk
3	CTRA	PT Ciputra Development Tbk
4	CTRP	PT Ciputra Property Tbk
5	GMTD	PT Gowa Makassar Tourism Development Tbk
6	GPRA	PT Perdana Gapuraprima Tbk
7	JRPT	PT Jaya Real Property Tbk
8	SMRA	PT Summarecon Agung Tbk
9	ADHI	PT Adhi Karya (Persero) Tbk
10	DGIK	PT Duta Graha Indah Tbk
11	JKON	PT Jaya Kontruksi Manggala Pratama Tbk
12	TOTL	PT Total Bangun Persada Tbk
13	WIKA	PT Wijaya Karya (Persero) Tbk

Kriteria :

1. Perusahaan *property*, *real estate*, dan *building construction* yang terdaftar di BEI dari tahun 2008—2010.
2. Perusahaan yang mempublikasikan laporan keuangan secara lengkap berturut-turut tahun 2008—2010 di BEI.
3. Perusahaan yang melaporkan adanya laba positif secara berturut-turut selama tahun 2008 sampai 2010. Karena penelitian ini bertujuan untuk melihat adanya perilaku perataan laba.
4. Perusahaan yang membagikan dividen secara berturut-turut selama tahun 2008 sampai 2010.

LAMPIRAN II

DATA PENELITIAN

Data Variabel Penelitian *Financial Leverage* Perusahaan *Property*, *Real Estate*, dan *Building Construction* tahun 2008 - 2010

No.	Kode Perusahaan	2008	2009	2010
1	ASRI	42.340	45.642	51.691
2	BSDE	52.634	45.843	33.069
3	CTRA	18.592	18.622	22.671
4	CTRP	7.239	5.942	6.803
5	GMTD	67.655	65.809	64.285
6	GPRA	61.563	56.503	48.576
7	JRPT	41.732	45.311	50.690
8	SMRA	56.595	61.330	64.859
9	ADHI	88.295	86.839	82.390
10	DGIK	37.220	38.605	50.426
11	JKON	57.052	56.162	61.063
12	TOTL	66.719	61.849	62.234
13	WIKA	74.575	71.306	69.509

Data Variabel Penelitian *Return on Assets* Perusahaan *Property*, *Real Estate*, dan *Building Construction* tahun 2008 - 2010

No.	Kode Perusahaan	2008	2009	2010
1	ASRI	1.924	2.641	6.331
2	BSDE	5.101	3.307	3.372
3	CTRA	2.494	1.594	2.751
4	CTRP	5.173	2.032	4.064
5	GMTD	2.795	4.412	7.681
6	GPRA	0.807	2.365	2.969
7	JRPT	6.685	7.415	8.038
8	SMRA	2.593	3.752	3.803
9	ADHI	1.590	2.940	3.845
10	DGIK	4.414	4.465	3.600
11	JKON	7.454	8.187	5.907
12	TOTL	1.300	4.035	5.082
13	WIKA	2.704	3.319	4.532

Data Variabel Penelitian *Dividend Payout Ratio* Perusahaan *Property*, *Real Estate*, dan *Building Construction* tahun 2008 - 2010

No.	Kode Perusahaan	2008	2009	2010
1	ASRI	29.12	19.95	24.72
2	BSDE	19.57	21.25	26.09
3	CTRA	26.67	33.33	35.27
4	CTRP	26.67	33.15	27.71
5	GMTD	22.78	28.61	13.97
6	GPRA	15.65	10.25	9.12
7	JRPT	31.63	34.43	34.38
8	SMRA	20.51	30.77	23.41
9	ADHI	26.53	30.72	30.71
10	DGIK	18.22	20.76	21.15
11	JKON	31.64	32.63	33.33
12	TOTL	33.33	39.47	57.82
13	WIKA	29.97	30.90	34.06

Data Variabel Penelitian *Income Smoothing* Perusahaan *Property*, *Real Estate*, dan *Building Construction* yang Terdaftar di BEI

No.	Kode Perusahaan	CV Sales	CV Earnings	IS	Status
1	ASRI	0.37447	0.84480	2.25596	Bukan perata
2	BSDE	0.86553	0.88428	1.02166	Bukan perata
3	CTRA	0.28825	0.30622	1.06234	Bukan perata
4	CTRP	0.04605	0.42009	9.12182	Bukan perata
5	GMTD	0.40859	0.61655	1.50898	Bukan perata
6	GPRA	0.00662	0.49222	74.37538	Bukan perata
7	JRPT	0.09872	0.29363	2.97446	Bukan perata
8	SMRA	0.19441	0.42245	2.17299	Bukan perata
9	ADHI	0.15282	0.38982	2.55085	Bukan perata
10	DGIK	0.02845	0.07406	2.60374	Bukan perata
11	JKON	0.73899	0.10464	0.14160	Perata
12	TOTL	0.10243	0.63402	6.19007	Bukan perata
13	WIKA	0.04993	0.31859	6.38035	Bukan perata

LAMPIRAN III

STATISTIK DESKRIPTIF

Statistics

		FL	ROA	DPR	IS
N	Valid	39	39	39	39
	Missing	0	0	0	0
Mean		51.28821	4.03777	27.44231	8.64309
Median		56.16200	3.75200	28.61000	2.55085
Mode		5.942[a]	.807[a]	33.330	.142[a]
Std. Deviation		20.832428	1.962414	8.733088	19.383672
Variance		433.990	3.851	76.267	375.727
Range		82.353	7.380	48.700	74.234
Minimum		5.942	.807	9.120	.142
Maximum		88.295	8.187	57.820	74.375
Sum		2000.240	157.473	1070.250	337.081

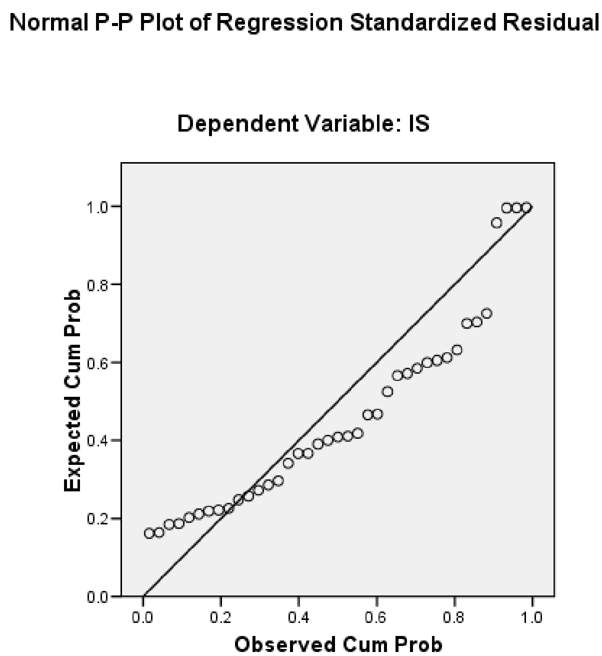
a. Multiple modes exist. The smallest value is shown

LAMPIRAN IV

UJI NORMALITAS

UJI NORMALITAS

Charts



NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		39
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.95971487
Most Extreme Differences	Absolute	.183
	Positive	.183
	Negative	-.152
Kolmogorov-Smirnov Z		1.146
Asymp. Sig. (2-tailed)		.145

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN V

UJI MULTIKOLINEARITAS,

UJI AUTOKORELASI,

UJI HETEROSKEDASITITAS

UJI MULTIKOLINEARITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	7.487	2.205		3.396	.002		
	ln(FL)	-.226	.298	-.107	-.758	.454	.989	1.011
	ln(ROA)	-.988	.379	-.373	-2.608	.013	.955	1.047
	ln(DPR)	-1.336	.566	-.338	-2.361	.024	.953	1.049

a. Dependent Variable: ln(IS)

UJI AUTOKORELASI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.561[a]	.315	.256	1.20746	1.863

a. Predictors: (Constant), ln(DPR), ln(FL), ln(ROA)

b. Dependent Variable: ln(IS)

UJI HETEROSKEDASITITAS

Hasil uji sebelum transformasi

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	28.003	7.045		3.975	.000
	FL	.077	.079	.140	.975	.336
	ROA	-1.169	.854	-.200	-1.369	.180
	DPR	-.573	.192	-.437	-2.988	.005

a. Dependent Variable: Absolut Residual

Hasil uji setelah transformasi

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.701	3.149		.222	.825
	ln(FL)	-.430	.426	-.168	-1.010	.320
	ln(ROA)	.350	.541	.110	.647	.522
	ln(DPR)	-.026	.808	-.006	-.032	.974

a. Dependent Variable: ln Residual Kuadrat

LAMPIRAN VI

UJI REGRESI

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.561[a]	.315	.256	1.20746	1.863

a. Predictors: (Constant), ln(DPR), ln(FL), ln(ROA)

b. Dependent Variable: ln(IS)

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.462	3	7.821	5.364	.004[a]
	Residual	51.028	35	1.458		
	Total	74.490	38			

a. Predictors: (Constant), ln(DPR), ln(FL), ln(ROA)

b. Dependent Variable: ln(IS)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.487	2.205		3.396	.002		
	ln(FL)	-.226	.298	-.107	-.758	.454	.989	1.011
	ln(ROA)	-.988	.379	-.373	-2.608	.013	.955	1.047
	ln(DPR)	-1.336	.566	-.338	-2.361	.024	.953	1.049

a. Dependent Variable: ln(IS)